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UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

Criminal No. 06-10088-RCL

UNITED STATES OF AMERICA

v.

STEVEN R. BELANGER ROBERT J. BELANGER

## REPORT AND RECOMMENDATION RE: MOTION FOR RECONSIDERATION OR ALTERNATIVELY OBJECTION TO REPORT AND RECOMMENDATION OF 31 MARCH 2008 (DOCKET ENTRY # 46)

July 28, 2008

BOWLER, U.S.M.J.

On March 31, 2008, this court issued an opinion recommending the denial of two motions to dismiss a Superceding Indictment filed by defendant Robert J. Belanger ("Robert Belanger") and his son, defendant Steven R. Belanger ("Steven Belanger"). (Docket Entry # 43). Presently pending before this court is a motion to reconsider the recommendation filed by Robert and Steve Belanger ("defendants"). (Docket Entry # 46). The government opposes reconsideration. (Docket Entry # 51). Finding it unnecessary to conduct a hearing, the matter is ripe for review.

## PROCEDURAL BACKGROUND

As explained in the prior opinion, on April 5, 2006, an Indictment issued charging Steven Belanger with two counts of filing false individual income tax returns for the years 1999 and Report and Recommendation accepted and adopted;
Defendants motion for reconsideration (Docket No. 45) is allowed but, after such reconsideration, his motion for reconsideration (Docket No. 46) is demed. MM Joston, USO J 11/24/08